

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 125 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE R.BALIA.

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
 2. To be referred to the Reporter or not?
 3. Whether Their Lordships wish to see the fair copy of the judgement?
 4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
 5. Whether it is to be circulated to the Civil Judge?

COMMISSIONER OF INCOME-TAX

Versus

P K GROVER

Appearance:

MR M.J. THAKORE, instructed by MR M.R BHATT for Petitioner
SERVED for Respondent No. 1

CORAM : MR.JUSTICE R.K.ABICHANDANI and
MR.JUSTICE R.BALIA.

Date of decision: 28/01/97

ORAL JUDGEMENT (Per R.K.Abichandani,J.)

The Income Tax Appellate Tribunal, Ahmedabad Bench "C" has referred the following two questions for the opinion of this Court.

1. "Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that the addition of Rs. 2400/- to the total income of the assessee on account of the perquisite for the use of the car as per Rule 3(c)(ii) of the Income Tax Rules, was not sustainable?"
2. "Whether, on the facts and in the circumstances of the case the Tribunal was right in law in coming to the conclusion that the assessee was entitled to the full standard deduction of Rs. 3500/- under Section 16(1) of the Income Tax Act, 1961 as against Rs. 1,000/-."

Similar questions had come up for consideration of this Court in I.T Reference No.6/84 in the case of CIT Vs. S.R.Desai and they were answered against the Revenue and in favour of the assessee. Following our decision dated 13.12.1996 in I.T.R No.6/84, the above two questions are answered in the affirmative and against the Revenue. The reference stands disposed of accordingly with no order as to costs.
